

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	200.0	190.0	205.0
On Roll Special Ed Full-Time	21.0	22.0	21.0
On Roll Subtotal	221.0	212.0	226.0
Received	3.0	2.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,754,457	3,710,000	3,671,732
Total Tuition	10-1300	41,638	40,000	15,000
Rents And Royalties	10-1910	14,927	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	10,315	15,000	10,000
Interest Earned On Maintenance Reserve	10-1XXX	0	400	400
Interest Earned On Capital Reserve Funds	10-1XXX	1,508	500	500
Subtotal - Revenues From Local Sources		3,822,845	3,765,900	3,697,632
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	19,335	19,335	64,434
Extraordinary Aid	10-3131	142,503	32,440	0
Categorical Special Education Aid	10-3132	147,307	147,307	147,307
Equalization Aid	10-3176	557,245	557,245	557,245
Categorical Security Aid	10-3177	4,013	4,013	4,013
Adjustment Aid	10-3178	16,011	16,011	0
Parcc Readiness Aid	10-3181	2,190	2,190	0
Per Pupil Growth Aid	10-3182	2,190	2,190	0
Professional Learning Community Aid	10-3183	2,040	2,040	0
Other State Aids	10-3XXX	999	0	0
Subtotal - Revenues From State Sources		893,833	782,771	772,999
Budgeted Fund Balance - Operating Budget	10-303	218,269	336,027	298,908
Adjustment For Prior Year Encumbrances		0	45,966	0
Actual Revenues (Over)/Under Expenditures		-283,499	0	0
Total Operating Budget		4,651,448	4,930,664	4,769,539
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,665	1,350	1,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues From Local Sources	20-1XXX	1,665	1,350	1,000
Revenues from Federal Sources:				
Title I	20-4411-4416	22,646	27,938	13,995
Title II	20-4451-4455	6,842	0	5,000
Title IV	20-4471-4474	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	57,297	55,216	42,000
Other	20-4XXX	36,433	35,522	17,000
Total Revenues From Federal Sources		123,218	128,676	77,995
Total Grants And Entitlements		124,883	130,026	78,995
Repayment of Debt:				
Transfers From Other Funds	40-5200	20,000	20,975	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	208,013	201,025	212,750
Total Revenues From Local Sources		208,013	201,025	212,750
Total Local Repayment Of Debt		228,013	222,000	212,750
Total Repayment Of Debt		228,013	222,000	212,750
Total Revenues/Sources		5,004,344	5,282,690	5,061,284
Total Revenues/Sources Net of Transfers		5,004,344	5,282,690	5,061,284

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,459,416	1,483,142	1,469,450
Special Education - Instruction	11-2XX-100-XXX	419,187	381,404	377,975
Basic Skills/Remedial - Instruction	11-230-100-XXX	81,348	167,449	121,150
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	18,890	16,500	18,000
Summer School	11-422-XXX-XXX	28,038	28,255	26,430
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	0	33,500	40,000
Undist. Expenditures - Health Services	11-000-213-XXX	71,866	73,525	74,550
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	186,431	203,730	159,380
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	84,435	89,725	77,700
Undist. Expenditures - Guidance	11-000-218-XXX	1,400	1,700	2,100
Undist. Expenditures - Child Study Teams	11-000-219-XXX	231,468	237,625	232,050
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	17,795	21,979	24,100
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	80,618	88,000	91,870
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,318	16,481	16,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	170,009	188,659	186,200
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	39,112	40,348	41,250
Undist. Expend. - Central Services	11-000-251-XXX	134,600	137,650	141,350
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	15,557	15,100	15,600
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	322,646	358,605	385,810
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	129,564	178,000	164,487
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,133,537	1,155,700	1,090,000
Total Undistributed Expenditures		2,624,356	2,840,327	2,742,947
Interest Earned On Maintenance Reserve	10-606	0	400	400
Total General Current Expense		4,631,235	4,917,477	4,756,352
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	6,018	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	12,687	12,687	12,687
Interest Deposit To Capital Reserve	10-604	1,508	500	500
Total Capital Outlay		20,213	13,187	13,187
General Fund Grand Total		4,651,448	4,930,664	4,769,539
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,665	1,350	1,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	22,646	27,938	13,995
Title II	20-XXX-XXX-XXX	6,842	0	5,000
Title IV	20-XXX-XXX-XXX	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	57,297	55,216	42,000
Other	20-XXX-XXX-XXX	36,433	35,522	17,000
Total Federal Projects	20-XXX-XXX-XXX	123,218	128,676	77,995
Total Special Revenue Funds		124,883	130,026	78,995
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	228,013	222,000	212,750
Total Debt Service Funds		228,013	222,000	212,750
Total Expenditures/Appropriations		5,004,344	5,282,690	5,061,284
Total Expenditures Net of Transfers		5,004,344	5,282,690	5,061,284

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	340,955	369,957	298,502	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	365,931	367,439	367,939	368,439
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	293,312	293,312	293,712	294,112
Restricted for General Operating Budget	Legal Reserve	463,341	514,978	250,406	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,136	\$20,430	\$20,348	\$22,196	\$20,139
Total Classroom Instruction	\$11,337	\$12,384	\$12,132	\$13,294	\$11,976
Classroom-Salaries and Benefits	\$10,852	\$11,795	\$11,544	\$12,492	\$11,372
Classroom-General Supplies and Textbooks	\$391	\$478	\$482	\$687	\$522
Classroom-Purchased Services	\$94	\$111	\$105	\$115	\$82
Total Support Services	\$3,887	\$3,999	\$4,096	\$4,395	\$3,807
Support Services-Salaries and Benefits	\$3,072	\$3,213	\$3,191	\$3,281	\$2,909
Total Administrative Costs	\$2,009	\$2,167	\$2,184	\$2,379	\$2,232
Administration Salaries and Benefits	\$1,766	\$1,882	\$1,839	\$2,021	\$1,918
Total Operations and Maintenance of Plant	\$1,761	\$1,752	\$1,820	\$2,009	\$2,006
Operations and Maintenance-Salaries and Benefits	\$972	\$1,009	\$1,023	\$1,108	\$1,078
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$125	\$118	\$98	\$106	\$108
Total Equipment Costs	\$26	\$27	\$0	\$0	\$0
Legal Costs	\$8	\$38	\$35	\$38	\$35
Employee Benefits as a percentage of salaries*	36.70%	39.86%	39.73%	40.10%	38.28%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2017-18 revised appropriations and the 2018-19 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Augmentative Communication Consulting through Bergen County ESC	0
Others	Weather reporting service shared with Warren Hills cluster	0
Transportation Services, including Fuel	Joint transportation agreements with Warren Hills Regional and Mansfield Township Boards of Education	0
Transportation Services, including Fuel	Coordinated transportation agreement with WCSSSD for the transportation of special education students	0
Transportation Services, including Fuel	Coordinated transportation agreement with WCSSSD for the transportation of non-public students	0
Purchasing	Group purchasing of general school supplies through HCESC	0
Purchasing	Group purchasing of misc. products and energy through NJESC	0
Municipal/Public Works	Services exchange with the Township of Franklin - Snow plowing for floor cleaning	0
Curriculum Services	Curriculum writer services shared with Warren Hills cluster	0
Professional Staff Development	Shared services for county-wide prof. development, as well as shared services for prof. development with the Warren Hills cluster	0
Technology Services	Off-site server back-up, technology service/repair, server monitoring through HCESC	0
Insurance Coverages and Benefits	Group purchasing of health and dental insurance through the Public Employers Trust	0

ID=Franklin Twp

Category	Amount
(A) General Fund School Levy	3,671,732
(D) Total School Levy	3,884,482
(B) Estimated Net Taxable Valuation (as of 10/01/17)	414,142,708
(H) Estimated Equalized Valuation (as of 10/01/17)	405,316,281
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8866
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9380
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9059
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9584

Name=Deborah Mannon

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Dir. of Spec. Svcs.
Base Annual Salary Amount	\$96,826
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$6,595
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$300
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$16,448
Contractual Post-Employment Benefit Description of Payout of Sick days	150 unused days @ \$60/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 unused days @ daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	No benefit provided
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Deborah Mannon

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	No benefit provided
Additional Comment 1	No benefit provided
Additional Comment 2	No benefit provided
Additional Comment 3	No benefit provided

Name=Matthew Eagleburger

Category	Measure
Job Title	Superintendent
Job Title II	Chief School Administrato
Base Annual Salary Amount	\$124,364
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,279
Total Bonuses Amount	\$8,039
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$560
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,517
Contractual Post-Employment Benefit Description of Payout of Sick days	99.5 unused days @ \$100/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 unused days @ daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	No benefit provided
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Matthew Eagleburger

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	No benefit provided
Additional Comment 1	No benefit provided
Additional Comment 2	No benefit provided
Additional Comment 3	No benefit provided

Name=Timothy Duryea

Category	Measure
Job Title	Business Administrator
Job Title II	Brd Sec
Base Annual Salary Amount	\$93,268
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$1,900
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$517
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$22,175
Contractual Post-Employment Benefit Description of Payout of Sick days	85 unused days - \$15k payout cap
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 unused days @ daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	No benefit provided
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Timothy Duryea

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	No benefit provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	No benefit provided
Additional Comment 1	No benefit provided
Additional Comment 2	No benefit provided
Additional Comment 3	No benefit provided